Amendments to the Abstract:

Please add the following Abstract:

<u>Abstract</u>

An objective of the present invention is to overcome a problem that there is an inverse relationship between the decellularization rate and the strength of tissue. This problem was solved by immersing tissue in a solution containing a non-micellar amphipathic molecule (e.g., a 1,2-epoxide polymer). Thus, the present invention provides decellularized tissue, in which the cell survival rate of the tissue is less than a level at which calcification or an immune reaction is elicited in an organism and the tissue damage rate of the tissue is suppressed to a level which permits clinical applications. Tissue prepared by the above-described treatment preferably retains a certain level of tissue strength. Further, the tissue of the present invention has an effect of performing cell replacement.